

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Notice for Rejection of refund claims time limit falls during the period from 20<sup>th</sup> day of March, 2020 to 30<sup>th</sup> day of August, 2020 – COVID-19 Relaxation - Notification - Orders - Issued.

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**REVENUE (CT.II) DEPARTMENT**

**G.O.Ms.No. 163**

**Dated: 31-12-2020**

**Read:-**

From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Ref. No. A(1)/55/2020-II, Dt. 07-11-2020.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt:31.12.2020.

**NOTIFICATION**

In exercise of the powers conferred by section 168A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (Central Act No.14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the State Government, on the recommendations of the Council, hereby notifies that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of August, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 31<sup>st</sup> day of August, 2020, whichever is later.

2. This notification shall be deemed to have come into force with effect from 20<sup>th</sup> day of March, 2020.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Telangana, Hyderabad for publication of the Notification (2 copies).

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5<sup>th</sup> Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana(NR).

The P.S. to Special Chief Secretary to Government (CT & Ex),  
Revenue Department.

Sf / Sc.

**//FORWARDED BY ORDER//**

**SECTION OFFICER**